



The Punjab Temporary Taxation Act, 1962

Act 19 of 1962

Keyword(s):

Land Revenue, Additional Surcharge, Harvests, Land Owner

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THE PUNJAB TEMPORARY TAXATION ACT, 1962.

(PUNJAB ACT NO. 19 OF 1962).

ARRANGEMENT OF SECTIONS

Sections

1. Short title and commencement.
2. Levy and collection of additional surcharge on land revenue.
3. Levy and collection of surcharge on the sale of goods.
4. [* * * *].
5. Alteration of rate of tax and slab of income under Public Act 7 of 1956.

THE SCHEDULE.

THE PUNJAB TEMPORARY TAXATION ACT, 1962

(PUNJAB ACT NO. 19 OF 1962)

*[Received the assent of the President of India on the
26th September, 1962 and first published in the
Punjab Government Gazette (Extraordinary),
Legislative Supplement, of the
29th Septemeber, 1962.]*

1	2	3	4
Year	No.	Short title	Whether repealed or otherwise affect by Legislation
1962	19	The Punjab Temporary Taxation Act, 1962	Amended by Punjab Act 24 of 1962 ¹ Amended by Punjab Act 9 of 1963 ²

AN

ACT

**to provide for the temporary enhancement of
certain taxes.**

BE it enacted by the Legislature of the State of Punjab in the
Thirteenth Year of the Republic of India as follows :-

1. (1) This Act may be called the Punjab Temporary Taxation Act, 1962. Short title and
commence-
ment.

(2) Section 5 shall be deemed to have come into force on the
1st day of April, 1962, and the remaining provisions of this Act shall
come into force at once.

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1. For Statement of Objects and Reasons, see *Punjab Government Gazette (Extraordinary)*, 1962, page 701.
 2. For Statement of Objects and Reasons, see *Punjab Government Gazette (Extraordinary)*, 1962, page 1562.
 3. For Statement of Objects and Reasons, see *Punjab Government Gazette (Extraordinary)*, 1963, page 452.

Levy and collection of additional surcharge on land revenue.

2. (1) Notwithstanding anything to the contrary contained in the Punjab Land Revenue Act, 1887, for such two successive harvests as may be notified by the State Government in this behalf, there shall be levied and collected in respect of the land of every landowner who pays land revenue, an additional surcharge thereon at the rate of twenty five per centum of the land revenue payable by him under the said Act.

(2) The additional surcharge shall be recoverable as land revenue under the Punjab Land Revenue Act, 1887, and the rules made thereunder.

(3) The additional surcharge shall be in addition to the surcharge, if any, payable by a landowner under the Punjab Land Revenue (Surcharge) Act, 1954 (Punjab Act No.36 of 1954).

(4) For the purposes of payment of the special charge under the provisions of the Punjab Land Revenue (Special Charges) Act, 1958 (Punjab Act No.6 of 1958), the additional surcharge shall not be taken into consideration in calculating the land revenue under that Act.

(5) In this section—

(a) "additional surcharge" means the enhanced land revenue levied and collected under this section;

(b) "land revenue" shall have the meaning assigned to it in clause (6) of section 3 of the Punjab Land Revenue Act, 1887, but shall not include—

(i) a special assessment made under the Punjab Land Revenue (Special Assessments) Act, 1956 (Punjab Act No.6 of 1956);

(ii) the surcharge payable under the Punjab Land Revenue (Surcharge) Act, 1954 (Punjab Act No.36 of 1954); and

(iii) the special charge payable under the Punjab Land Revenue (Special Charges) Act, 1958 (Punjab Act No. 6 of 1958);

(c) all other words and expressions used, but not defined, shall have the same meaning as are assigned to them in the Punjab Land Revenue Act, 1887 (Punjab Act XVII of 1887).

*3. (1) Notwithstanding anything to the contrary contained in the Punjab General Sales Tax Act, 1948, for a period of one year from the commencement of this Act, there shall be levied, in addition to the tax under the said Act, a surcharge at the rate of one naya paise in a rupee on the sale of goods, ¹[* * * *] made after such commencement :

Levy and collection of surcharge on the sale of goods.

²[provided that nothing herein shall apply to—

- (i) declared goods as defined in clause (c) of section 2 of the Centr Sales Tax Act, 1956 :
- (ii) luxury goods as specified in Schedule A to the Punjab General Sales Tax Act, 1948 ;
- (iii) such other goods on which the rate of tax fixed under section 5 of the Punjab General Sales Tax Act, 1948, is less than five naye paise in a rupee; and
- (iv) any goods proved to be exported out of the territory of India, whether by one transaction or by a series of transactions]

(2) Such surcharge shall be levied on the taxable turnover of a dealer for the aforesaid period of one year and shall be assessed and collected in accordance with the provisions of the Punjab General Sales Tax Act, 1948, and the rules made thereunder and all the provisions of that Act shall apply to the levy and collection of the surcharge as they apply to the levy and collection of the tax under that Act.

³[4. * * * *]

1. Words "including luxury goods" shall be, and shall be deemed to have been, omitted by Punjab Act 24 of 1962, section 2(a).

2. Proviso added by Punjab Act 24 of 1962.

3. Repealed by 9 of 1963.

* Sec Punjab Act 10 of 1963, section 3 which reads as under :—

[For the removal of doubts it is hereby declared that notwithstanding the increase in the rate of tax made by section 2, the levy and collection of a surcharge, under and in accordance with the provisions of section 3 of the Punjab Temporary Taxation Act, 1962, at the rate of one naya paise in a rupee on the sale of goods shall, for the period specified in that section, remain unaffected.]

Alteration of
rate of tax and
slab of income
under Punjab
Act 7 of 1956.

5. (1) For the purpose of assessment of the tax on any person under the Punjab Profession, Trades, Calling and Employments Taxation Act, 1956, in respect of the financial year 1962-63 or a part thereof, the tax shall, notwithstanding anything to the contrary contained in the said Act, be levied with reference to the total gross income of such person during the previous year at the rates specified in the following Schedule :—

THE SCHEDULE

<i>Rate of tax</i>	<i>Amount of tax</i>
When the gross total annual income—	Rs.
(i) exceeds Rs. 1,800 but does not exceed Rs. 3,000 ..	28
(ii) exceeds Rs. 3,000 but does not exceed Rs. 6,000 ..	60
(iii) exceeds Rs. 6,000 but does not exceed Rs. 8,500 ..	172
(iv) exceeds Rs. 8,500 but does not exceed Rs. 11,500 ..	200
(v) exceeds Rs. 11,500 ..	250

Provided that where tax is payable in respect of a part of the financial year, it shall be an amount bearing to the tax payable for the whole of the financial year the same proportion as the period in respect of which the tax is payable bears to the financial year.

(2) For the period specified in sub-section (1), the tax shall also be levied on a Hindu undivided family.